

Schedule 4

Changes in Fund Balances, Governmental Funds

Last Four Fiscal Years*

| | Fiscal Year | | | |
|--|-------------------|-------------------|-------------------|-------------------|
| | 2002 | 2003 | 2004 | 2005 |
| Revenues | | | | |
| Taxes | \$ 43,586,789 | \$ 46,582,479 | \$ 48,762,081 | \$ 51,517,403 |
| Special assessments | 981,313 | 541,955 | 487,101 | 296,954 |
| Licenses and permits | 3,658,914 | 4,426,653 | 3,823,362 | 5,548,727 |
| Contributions | 3,847,039 | 2,178,185 | 3,706,574 | 837,225 |
| Intergovernmental | 8,003,380 | 12,378,135 | 13,684,372 | 12,917,968 |
| Charges for services | 5,355,008 | 7,372,769 | 9,361,325 | 6,258,968 |
| Fines and forfeitures | 325,911 | 221,737 | 180,835 | 96,624 |
| Investment interest | 3,677,809 | 1,856,846 | 943,455 | 1,582,125 |
| Miscellaneous | 286,771 | 878,310 | 524,376 | 604,005 |
| Total revenues | <u>69,722,934</u> | <u>76,437,069</u> | <u>81,473,481</u> | <u>79,659,999</u> |
| Expenditures | | | | |
| General government | 9,709,647 | 10,052,274 | 10,239,257 | 12,616,246 |
| Security | 22,707,295 | 25,840,173 | 29,452,382 | 30,008,016 |
| Physical environment | 3,895,674 | 3,838,344 | 3,439,807 | 2,995,092 |
| Transportation | 4,245,215 | 5,857,208 | 4,808,040 | 5,237,363 |
| Economic environment | 3,113,928 | 3,590,587 | 3,428,652 | 3,296,642 |
| Mental/physical health | 85,237 | 87,645 | 94,899 | 94,300 |
| Culture and Recreation | 6,704,500 | 7,270,237 | 7,132,367 | 7,225,343 |
| Capital outlay | 13,573,360 | 22,057,402 | 16,997,866 | 12,297,577 |
| Debt service: | | | | |
| Principal | 3,961,717 | 3,750,184 | 4,229,350 | 4,468,438 |
| Interest | 927,780 | 766,581 | 749,388 | 606,701 |
| Total expenditures | <u>68,924,353</u> | <u>83,110,635</u> | <u>80,572,008</u> | <u>78,845,718</u> |
| Excess of revenues over (under) expenditures | 798,581 | (6,673,566) | 901,473 | 814,281 |

Schedule 4 (continued)

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| | Fiscal Year | | | |
|--|-------------------|-----------------------|-------------------|-------------------|
| | 2002 | 2003 | 2004 | 2005 |
| Other Finance Sources (Uses) | | | | |
| Proceeds from borrowing | - | 3,698,472 | - | - |
| Disposition of capital assets | 7,000 | 25,375 | 6,500 | 3,750 |
| Transfers in | 16,197,856 | 18,324,661 | 15,783,560 | 17,177,100 |
| Transfers out | (16,129,850) | (18,260,390) | (15,708,559) | (17,078,848) |
| Total other financing sources (uses) | <u>75,006</u> | <u>3,788,118</u> | <u>81,501</u> | <u>102,002</u> |
| Net change in fund balances | <u>\$ 873,587</u> | <u>\$ (2,885,448)</u> | <u>\$ 982,974</u> | <u>\$ 916,283</u> |
| Debt service as a percentage of noncapital expenditures | 8.82% | 7.39% | 7.83% | 7.63% |

*Only four years of data available due to implementation of GASB 34 in 2002.